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UNITED STATES DEPARTMENT OF AGRICULTURE
Bureau of Biological Survey
Washington, D. C.

August 31, 1932.

Memorandum amending Bureau memorandum Bi-1218 dated July 25, 1932, and giving instructions for the preparation under the Economy Act of field pay rolls and for the keeping of leave records

The instructions given herein apply to all pay vouchers and pay rolls prepared in the field, chargeable under letters of authorization to field allotments.

Reference is made to Bureau Memorandum Bi-1218. At the time that memorandum was written it was thought, from the information then available, that the Bureau had to apply either the so-called five-day week plan (Section 101(a) of the Economy Act) or the furlough plan (Section 101(b) of said Act) to each of its employees receiving pay at a rate in excess of \$1,000 per annum, and since it had been decided that it would not be advisable to apply the five-day week plan to any Bureau employees, there appeared no alternative but to apply the furlough plan, no matter how impracticable such application might be, to all field employees whether under appointment or not under appointment, and whether full time, temporary, or part time. Memorandum 1218, therefore, contained special instructions relative to furlough deductions and the granting of furlough leave in the case of temporary employees, because it was appreciated at the time that it was highly impracticable to apply the furlough plan to such employees.

Since Bureau Memorandum 1218 was issued, however, various decisions of the Comptroller General have been rendered indicating that neither the five-day week plan nor the furlough plan of the Economy Act is applicable to temporary, seasonal, part time, or intermittent employees, but that Section 105 (d) (6) of said Act is properly applicable to such employees. The section in question provides, in effect, that the pay, if in excess of \$1,000 per year, of an employee who occupies a position the nature of the duties and periods of work of which make it impracticable to apply either the five-day week or furlough plan, shall be subjected to a straight deduction of 8 1/3 per cent without compensating furlough leave. As to purely part time, intermittent, or seasonal employees hired under letters of authorization for brief periods of time there was no question as to the application of the straight 8 1/3 per cent deduction. The more difficult question arose as regards temporary employees employed more or less continuously for several months at a time. However, the Comptroller General has given a rule which the Bureau must apply to its field employees for determining whether or not the furlough plan or the straight 8 1/3 per cent deduction is applicable to a particular employee. The rule is as follows: If employee in question was entitled to annual and sick leave with pay prior to July 1, 1932, and during the present fiscal year (1933) is entitled to sick leave, the furlough plan applies to such employee; if not entitled to annual and sick leave prior to July 1, 1932, or to sick leave in the present fiscal year, the straight 8 1/3 per cent deduction applies to the employee. Another rule for determining whether the furlough plan or straight 8 1/3 per cent plan applies to an employee is to consider the kind of employment involved; if the employee is hired under letter of authorization, in

accordance with paragraph 457 of the Administrative Regulations of the department, the straight 8 1/3 per cent deduction applies to such employee; if the employee is under Secretary's appointment for a limited period, as for example, three months, he is a temporary employee and the straight 8 1/3 per cent deduction applies in his case; if, however, an employee is under Secretary's appointment without limitation as to time, that is one who is regularly employed throughout the year, even though part of the time he is paid on State or other cooperator's roll, or who performs service which is continuous throughout the year or continuous with the exception of brief periods of leave without pay during slack periods of time, such employee is regarded as a full time employee to whom the furlough plan applies.

Immediately upon receipt of this memorandum, field leaders and other supervisory officers in the field who prepare pay rolls covering the services of employees paid under letters of authorization should classify such employees according to the rules above given and thereafter either the furlough plan or the straight 8 1/3 per cent deduction plan will be applied to each employee according to the classification in which he is placed. If a field leader or other supervisory field officer has doubt as to the proper classification of any employee, the matter should be referred to this office for decision. When classification of employees has been accomplished, each field leader and supervisory officer should furnish this office for approval a list showing the names and classification of employees paid under his letter of authorization.

If prior to receipt of this memorandum the furlough plan has in accordance with instructions contained in Bureau Memorandum Bi-1218, been applied to any employee to whom, according to the rules given in the present memorandum it is not applicable, and such employee has been granted furlough leave to the same extent that furlough deductions have been made from his pay, no adjustment can be made, but since the amount impounded in the Treasury is identical whether the furlough plan or the straight 8 1/3 per cent deduction plan is involved, no loss has been suffered by bureau appropriation by reason of the furlough leave granted. It may, though, be embarrassing to explain to such employee that hereafter no compensating time off can be allowed him for the 8 1/3 per cent deducted from his salary, but attention is called to the fact that the granting or withholding leave of all kinds has always been considered a matter not of employee's right, but of administrative discretion, even in a case where the employee is otherwise entitled to the leave requested.

If, however, a temporary employee to whom, according to the rules given in this memorandum, the furlough plan is not applicable, has, before the receipt hereof, been granted furlough leave in excess of two working days per month, furlough deductions for such time having been made from employee's pay, the result, unless subsequent adjustment can be made, will be, since the 8 1/3 per cent deductions must be continued to be made from the pay of such employee for each month of the present fiscal year that he works, that more than 8 1/3 per cent of the salary paid such employee during this fiscal year will be impounded and bureau's appropriation will be reduced, unnecessarily, by the amount of such excess. Any case of this kind should be immediately reported, with all details, to this office.

There follow instructions for the preparation of field pay rolls which have been made as explicit as the subject permits. These instructions should be carefully studied and applied by each field leader and supervisory officer who prepares pay rolls.

Rate of Pay - How Fixed

No employee receiving pay at the rate of \$1,000 or less per year is subject to either the furlough or 8 1/3 per cent deduction, nor is such employee entitled during the fiscal year 1933 to leave with pay of any kind, except sick and military leave which are still allowable in 1933 in the same kind of cases and in the same degree as in 1932.

It is the rate at which an employee is paid, not the period he works, that determines whether or not his pay is subject to deduction of 8 1/3 per cent, or if furlough plan applies to deduction of two working days' pay per month, that is, 2 1/2/30 of the month's salary. If the rate, whether hourly, daily, or monthly, paid an employee is such that the employee would receive, were he to work a whole year at such rate, an amount in excess of \$1,000, his pay is subject to deduction, even if he works but for a single day. The rates of pay of field employees under Secretary's appointments are, of course, the rates prescribed in such appointments. The rates of pay of employees working on July 1, 1932, or hired during the fiscal year 1933, in accordance with paragraph 457 of the Administrative Regulations, under letter of authorization, must be the same rates as those paid by the bureau in the same locality for the same kind and grade of work during the fiscal year 1932, or at least, in view of a provision of the Economy Act, which prohibits increases in compensation during the fiscal year 1933, there must be no increase in the rates of pay paid employees, hired under letters of authorization during the fiscal year 1933, over the rates paid by the bureau for similar work in the same locality during the fiscal year 1932. If it becomes necessary during the fiscal year 1933 for a field officer to hire under his letter of authorization an employee of a kind or grade, especially if clerical or other classified position is involved, not employed by him during 1932, he should call upon this office to fix the rate of pay applicable to such employment.

To Determine Annual Rate of Pay from Per Hour, Per Day, or Per Month Rate

If the rate of pay, determined as above indicated, is on an hourly basis, the rate per hour should be multiplied by seven or eight, according to the number of hours which constitutes a day's work in the Government service for the kind of work involved (seven if clerical or other office work; eight if manual) to get the daily rate applicable; then if the employee is temporary, seasonal, part time, or intermittent (that is, one who is not paid for Sundays and legal holidays intervening in the period of his employment unless he actually works on such days), the daily rate should be multiplied by 307 (the number as specified in the Economy Act, of working days in a year for a per hour or per diem employee who ordinarily does not work on and is not paid for Sundays and holidays) which will give the annual rate. If such annual rate of pay is in excess of \$1,000, the 8 1/3 per cent deduction applies to the total pay due the employee involved on each pay roll on which his name appears. Example: a temporary laborer is hired at 50 cents per hour when actually employed (the rate paid for the same kind of work during the fiscal year 1932); his daily rate of pay is \$4 (50¢ x 8); his yearly rate of pay is \$1,228 (\$4 x 307), and his month's pay is subject to 8 1/3 per cent deduction regardless of the number of hours during the month he has worked. Or suppose a laborer is hired at 50 cents per hour as an emergency fire fighter for three days, working the first day 16 hours, the second day 14 hours, and the third day 12 hours, a total for the three days of 42 hours, with pay due, at 50 cents per hour, \$21. Since a laborer may not legally be hired in excess of eight hours per

day, except under emergency conditions, for the purpose of determining the annual rate of pay of this fire fighter, eight hours is regarded as constituting a day's work which at 50 cents per hour gives a daily rate of pay of \$4 and multiplied by 307 (as above) gives an annual rate of pay of \$1,228. Consequently the entire amount due, \$21, the fire fighter for his three days' pay is subject to deduction of $8\frac{1}{3}$ per cent. In other words, in determining annual rate of pay when rate is actually on a per hour or per day basis, the number of hours per day and the number of days per year customarily worked is taken as the basis of calculation, but if the annual rate of pay as thus determined exceeds \$1,000, the deduction of $8\frac{1}{3}$ per cent is made from the entire pay due the employee for the period he actually worked (but see below for deduction where full $8\frac{1}{3}$ per cent does not apply).

Regular field employees, under Secretary's appointments, not limited as to duration of employment, paid on a per diem basis when actually employed (of whom the bureau has a few) are entitled to holidays with pay intervening in their periods of employment. They do not, as a general rule, work on Sundays, and are, of course, not paid therefor. In figuring the annual rate of pay of such employees they are considered as working 313 days in the year (365 days less 52 Sundays). For example: Such an employee's appointment provides a rate of pay of \$3.50 per day when actually employed--- his annual rate of pay, then, is $\$3.50 \times 313$, or \$1,095.50, an amount in excess of \$1,000. Since he is under appointment unlimited as to duration of employment he is subject to the furlough plan.

To determine if the pay of a temporary, seasonal, or part time employee paid at a monthly rate is subject to the $8\frac{1}{3}$ per cent deduction, simply multiply the monthly salary rate by 12. If the rate per year as thus determined is in excess of \$1,000, pay is subject to $8\frac{1}{3}$ per cent deduction. The rule for determining if a regular, full time employee under Secretary's appointment, providing a monthly rate of compensation, is subject to the furlough plan, is the same, multiply monthly rate by 12, and if the annual rate of pay thus determined exceeds \$1,000 the furlough plan applies.

Value of Subsistence, Quarters, etc. furnished as part of employees compensation to be included in determining pay subject to deductions under Economy Act

In some instances, field employees of the bureau are paid part in cash and part in subsistence or/and quarters furnished by the bureau. In such a case, the value of the subsistence or/and the quarters furnished must be added to the wages paid in cash in determining whether the pay of the employee is subject to deduction under the Economy Act. For example, an employee is paid \$3 per day cash and furnished subsistence by the bureau valued at 75 cents per day. His rate of pay is then \$3.75, and that is the amount that should be considered in determining if annual rate of pay is in excess of \$1,000 and, if so, in making deductions from his salary. The furnishing of subsistence to an employee as part of his compensation greatly complicates salary payments, especially under the Economy Act. Instances of this kind should be reduced to the minimum necessary to meet actual conditions of operation. As a matter of policy it is always better, when practicable, to pay all of an employee's salary in cash when he can subsist himself to suit his own means and ideas, rather than to pay part of such salary in cash, and part in subsistence when the employee must content himself with the subsistence furnished by the Government. It is, of course, recognized that work at certain places, or under certain conditions could not be carried on unless subsistence were furnished by the Government to

employees engaged in such work, and in cases of this kind it is necessary that the practice of furnishing subsistence as a part of the employees' compensation be continued.

Where it is necessary that employees be subsisted by the Government, the reasonable value, generally by the day (it may be by the meal, or other unit of value) of such subsistence must be determined. Subsistence may consist merely of meals furnished, the employees furnishing their own means of lodging, but generally, especially in camps maintained by the bureau, it consists of meals and some kind of lodging, if nothing more than tents and possibly bed rolls, furnished by the bureau. Even in a case where lodging of this kind is furnished, the principal part of the value of the subsistence is represented by the cost of the purchase, transporting, preparing and serving the food. In the few instances involving the furnishing of subsistence by the bureau appearing in July field pay rolls, the division concerned (Predatory Animal and Rodent Control) determined the value of subsistence furnished at 75 cents per day, and the field leader whose pay rolls were affected was so advised. Upon receipt of this memorandum field leaders and other supervisory officers in the field who furnished subsistence as a part of the compensation of any employees hired by them during August, 1932, will furnish a list by name of the employees so subsisted, giving the rate of wages paid in cash to such employees, the value of the subsistence by day or otherwise furnished, and the period of subsistence in each case, together with a statement of how the value of subsistence was determined. These lists will be submitted to the operating division involved for consideration and the leaders in the field will be advised by such divisions of the approval of the value of subsistence as determined by the leaders, or of any modification. From the foregoing, it is not to be understood that value of subsistence furnished is to be changed from month to month, or with every purchase of food supplies. It is proposed as a matter of fact, as soon as sufficient data are available to establish subsistence values which will apply to the same locality for the remainder of the present fiscal year, or, at least, until conditions change so materially that a change in subsistence values is necessary.

Attention is again called to the fact that a provision of the Economy Act prohibits increases during the fiscal year 1933 in rates of compensation over those prevailing in 1932. Subsistence furnished during the fiscal year 1933 must not, therefore, be considered as additional to the money wage, fixed on the basis of the employee furnishing his own subsistence, which prevailed for similar kind and grade of work during the fiscal year but must always be regarded as part of the employee's compensation, the value of the subsistence so furnished to be deducted from the money wage for 1932 to obtain such money wage for 1933. Thus, an employee engaged on a certain grade and kind of work in June, 1932, was paid at the rate of \$100 per month, the employee to subsist himself. The same employee, or a different one, engaged on the same kind and grade of work, is employed one month in 1933, but is furnished during the month with subsistence valued at \$25. His salary for the month in question remains, as in 1932, \$100 per month, but his money wage is \$75, the balance of his compensation being represented by the value of the subsistence furnished. Also, if, for a specified grade and kind of work performed in a certain locality during 1932, a certain money wage was paid, and subsistence furnished, and the same or another employee is hired to do the same grade and kind of work in the same locality during 1933, and he also is paid partly in cash and partly in subsistence furnished, the money wage paid in 1933 must be the same, at least it must not be increased, as the money wage paid in 1932.

temporary, seasonal, and part time employees hired under letters of authorization. Where an employee is under Secretary's appointment his rate of pay is fixed in his appointment, and if such an employee is properly subsisted by the Government as a part of his compensation, (the cases of this kind should be very few) to determine his money compensation in any case, the value of the subsistence furnished him for the period involved must be deducted from the rate of pay stated in his appointment. For example, an employee is under appointment at \$150 per month, and during August he is necessarily subsisted as a part of his compensation at a Government camp, the value of subsistence so furnished being \$25. His total compensation for the month remains the \$150 stated in his appointment, of which he receives \$125 in cash and \$25 in subsistence.

Great care must be exercised in distinguishing between subsistence furnished as a part of an employee's pay and subsistence of an employee traveling on official business. The latter has nothing whatever to do with the employee's rate of pay, either under the Economy Act or otherwise. As all concerned know, actual subsistence expenses for Government employees traveling on official business were abolished effective July 1, 1932, and per diem in lieu of actual subsistence not to exceed \$5 per day was substituted. Before an employee can be in travel status, he must be authorized to travel for the bureau, and by travel status is meant the period or periods he is absent from his official station, engaged in official travel. If an employee authorized to travel, while in travel status, stops at a Government camp or the like, where he is subsisted because it is impracticable to obtain subsistence elsewhere, he is not being subsisted by the Government as a part of his compensation, but since the fact that he is in official travel status indicates that he is being allowed a per diem in lieu of actual subsistence expenses, he must deduct, for each meal and for lodging so furnished, one fifth of the per diem for each day he is so subsisted.

There can since July 1, 1932, be no such thing as reimbursement of the subsistence expenses of an employee in travel status, nor should such employee purchase on Form 1034 voucher, subsistence supplies for his own use, or the use of any other employee in travel status. Any 1034 voucher covering the purchase of subsistence supplies, including tents, bed rolls, camp equipment, etc., submitted for payment, therefore, will be understood to involve the purchase of such supplies for the subsistence of employees furnished subsistence as a part of their compensation, and each such voucher must be accompanied by a signed statement of the field leader or other officer under whose letter of authorization the supplies were purchased, showing that they were purchased for the subsistence of employees, (enumerate by name) furnished subsistence as a part of their compensation, engaged upon (rodent control) work, in State of _____; estimated period of subsistence _____.

There are at present only two cases of field employees, paid under letters of authorization, furnished quarters as a part of their compensation. As each of these employees is under Secretary's appointment fixing his rate of pay and the amount deductible monthly for quarters furnished, there is nothing for the officers preparing covering pay rolls to do in the way of determining rates of pay and value of quarters furnished.

The new forms of pay rolls (series 1074) which have been prescribed for field use (see instructions for use) provide columns for indicating allowances furnished as part compensation, and the required data should be placed in these columns when pay rolls covering the pay of employees furnished subsistence or

quarters as a part of their compensation are being prepared. Remember, in cases of this kind furlough or 8 1/3 per cent deductions, if applicable, are made from the total compensation, including the cash payment and the value of subsistence, etc., furnished.

Deductions Where Rate of Pay is not sufficiently in excess of \$1,000 per year to permit deduction at the rate of two working days' pay per month (2 1/2/30 of month's salary) or full 8 1/3 per cent without reducing rate of pay to less than \$1,000 per year.

The Economy Act provides that in neither the application of the furlough plan or the 8 1/3 per cent deduction shall any employee's pay be reduced to a rate less than \$1,000 per annum. This is a difficult provision of the Act to apply, at least, in the absence of salary tables showing the amount to be deducted where the full 8 1/3 per cent deduction does not apply, it may require considerable figuring to determine the correct amount deductible. In fact, where temporary, seasonal, or part time employees are hired under letters of authorization it is suggested that odd rates between \$1,000 per year and \$1,090.91 per year (the lowest rate to which the full 8 1/3 per cent deduction may be applied without reducing the rate per year to less than \$1,000) be avoided so far as is practicable and at the same time compatible with the principles of the application of the Economy Act stated above. That is, there may be no increase in rates of pay in 1933 over rates for similar work paid in 1932. In this connection, it is to be noted that in the case of an employee receiving between \$1,000 and \$1,090.91, a decrease in his pay to \$1,000 will result in no financial loss to him, since he will receive exactly the same amount of money as when his pay was at the higher rate. The only difference will be that no money will be impounded in the Treasury, and while no decrease in salary should be made for the sole purpose of defeating the impounding of money, it is believed that such decrease may be made for other proper cause, in the case of purely temporary, seasonal, and part time employees the employment of whom is not subject to several of the restrictive provisions of the Economy Act.

In the case of a full time field employee under Secretary's appointment, that is, one subject to the furlough plan, whose annual rate of pay is between \$1,000 and \$1,090.91, there can, of course, be no decrease in rate of pay made by a field officer. In a case of this kind, where employee is paid at a monthly rate and in a particular month, furlough leave is not taken in excess of that due for the month, plus any accumulated furlough leave, furlough deduction for such month will merely represent the difference between a month's salary at \$1,000 per year (83.32 per month) and the month's salary at the rate of pay provided in appointment, but a more complicated situation arises when in a case of this kind the employee wishes to take furlough leave in excess of that due him for the current month plus accumulated leave from previous months. For example: an employee, subject to furlough plan, is under appointment at \$85 per month, which is at the rate of \$1,020 per year; he has taken no furlough leave in July and August and takes none in September for which month his salary is subject to a furlough deduction of \$1.68--the difference between \$85 and \$83.32 (the rate per month at \$1,000 per year). But suppose such employee, having taken no furlough leave in July and August for each of which months a furlough deduction of \$1.68 was made from his salary, or a total deduction to September 1 of \$3.36, wants to take in September all of the furlough leave to

which he is entitled for the fiscal year 1933. Since his year's salary of \$1,020 is subject to a furlough deduction of only \$20 he is entitled to such furlough leave during the year as this will purchase. Dividing \$85, his salary per month, by 30 and multiplying by $1\frac{1}{4}$ ($1\frac{1}{4}/30$ of month's salary to be deducted for each day of furlough leave) gives \$3.54, the value of one day's furlough leave. Dividing \$20 (his total furlough deduction for the year) by this \$3.54 gives 5.6 days' furlough leave for the year. Therefore, if he takes all of his furlough leave (5.6 days) in September, furlough deduction from his September salary would be \$16.64 (\$20 less \$3.36 accumulated leave). In other words, minimum deductions of the difference between monthly rate of pay and \$83.32 are made as long as no furlough leave, or none in excess of that earned at the time, is taken, but when furlough leave in excess of earned leave is taken, deduction must be made therefor at the rate of one working day's pay (or $1\frac{1}{4}/30$ of the month's salary) for each day of furlough leave so taken, that is, according to the regular rules for making furlough deductions.

The following table may be of some assistance to field men in making furlough and $3\frac{1}{3}$ per cent deductions in cases where the full deduction of either kind does not apply.

<u>Salary Rate</u>	<u>Deduction</u>
When on monthly basis:	
\$83.32 or less per month	None
90.91 or more per month	Full
(For rate per month between above two rates, minimum amount deductible monthly is the difference between actual rate per month and \$83.32)	
When on per day basis - 313 days to the year:	
\$3.195 or less per day	None
3.485 or more per day	Full
(For rate per day between above two rates, minimum amount deductible per day is difference between actual rate per day and \$3.195)	
When on per day basis - 307 days to the year:	
\$3.257 or less per day	None
3.55 or more " "	Full
(For rate per day between above two rates, amount deductible per day is difference between actual rate per day and \$3.257)	
When on per hour basis - 8 hours to the day:	
\$0.407 or less per hour	None
0.444 or more per hour	Full
(For rate per hour between above two rates, amount deductible per hour is difference between actual rate per hour and \$0.407)	

Where Furlough Deductions and Furlough Leave Apply

Detailed information regarding furlough deductions and resulting furlough leave, as well as the method of calculating and applying them, is given in Bureau Memorandum 1218. All that needs be added here is the information that according to the latest decision of the Comptroller General on the subject, a decision that flatly reverses several of his previous decisions, furlough deductions apply only to periods of furlough leave, that is, when an employee is on straight leave without pay, as distinguished from furlough leave, no furlough deductions have to be impounded from the appropriation out of which the employee is paid for the period of leave without pay involved. The expression used by the Comptroller General is in effect that furlough deductions do not apply to extended periods of straight leave without pay. Just what is to be understood as an extended period of leave without pay is not clear--it may mean that if an employee is in pay status for a part of a month and on straight leave without pay for a part of the same month no effort to adjust furlough deduction between these two periods will be made, but that furlough deduction will be made for the whole month. The point doubtless will be clarified by later decisions. In the meantime, however, the field officer who prepares pay rolls is not materially concerned with this angle of the question. He is, however, in the interests of the conservation of his allotment for project use, concerned with the fact that under this latest decision of the Comptroller General, if an employee, by his request or because of shortage of funds, or slackness of work, is placed on leave without pay for one or more months, or is transferred for one or more months to a State or other cooperator's roll, furlough deductions do not apply to the periods of non-payment of compensation from bureau funds involved.

Instructions for showing furlough deductions on field pay rolls will be found below.

Where 8 1/3 per cent Deduction Applies

If, by application of rules given above it is determined full 8 1/3 per cent deduction applies in any case, deduction at that rate should be made from the total amount due employee for the month or other period involved; but if it is determined that less than the full 8 1/3 per cent applies in any case deduction will represent the difference between the salary at rate per day, month, etc., not subject to deduction and salary at the actual rate per day, month, etc., for the period involved. Thus: rate of salary \$3.50 per day--period of work 20 working days; rate per day not subject to deduction \$3.257 (basis 307 days per year--see table); difference between \$3.50 per day and \$3.257 per day, \$.243 x 20 = \$4.86 amount deductible.

Instructions for showing 8 1/3 per cent deductions on pay rolls are given below.

Important

The entire amount of a field pay roll, that is, the total of the amounts actually due employees, plus the Economy Act deductions to be impounded, must

be charged to allotment under Letter of Authorization, except that on a pay roll involving subsistence or quarters furnished the value of such subsistence or quarters will be deducted from the total of the pay roll charged to allotment.

Instructions for preparation of pay rolls on Standard Form 1074, and the showing of Economy Act deductions thereon

Instructions are given herewith for the preparation of pay vouchers on the new forms 1074. Form 1074 (long form) and form 1074-d (short form) are identical except for the fact that 1074 has space for 40 names, whereas 1074-d has space for only 14 names. Please refer to paragraph six of memorandum Bi-1218, dated July 25, 1932.

On the reverse side of form 1074 please note that the space for "Name and designation of disbursing officer" must be left blank. The space for "Authority or Identification Number" should be filled in with the Letter of Authorization to which the pay roll is chargeable, as " L.A. 12-Bi."

The column for names and addresses is more or less self-explanatory. All employees under an unlimited appointment should appear in alphabetical sequence at the beginning of the roll. To such employees, paid at per annum or per month salary rates, under appointment not limited to three months or other definite period, the provision of Section 101 (b)--Furlough Plan--of the Economy Act will apply; and furlough leave will be granted to these employees. Such furlough leave will be reported on Bureau Form Bi-1229, as directed elsewhere in this memorandum. This form (one copy only) is to accompany each pay voucher submitted for this class of employees.

For employees under unlimited appointment, to whom as explained above furlough leave is granted, the actual days absent on furlough leave should not be reported on the pay voucher. The remarks column must however show the number of working days absence for which deduction is made at the rate of 1 1/4 days pay for each day of absence on furlough leave except that where no furlough leave has been taken during the month, or where the furlough leave taken does not exceed the amount accrued to the employee, the deduction of 2 1/2 days pay for the month (equal to 8 1/3% or 1/12 of the monthly rate) need not be explained in the remarks column.

As explained in memorandum Bi-1218, "any leave other than sick or military leave taken during the fiscal year 1933 in excess of the furlough of 24 working days will be regular leave without pay." For such absence from duty on account of leave without pay the actual hours and/or days of absence without pay must as heretofore be stated in the remarks column opposite the name of the employee.

Names may appear on the pay roll in the usual way in which they are signed, as "John Smith, 145 Main St., Sheridan, Wyoming. --AGENT (HUNTER)." Where an employee is under appointment, the exact title as given on the appointment paper should appear on the pay voucher.

Under the heading "COMPENSATION", the column headed "Rate of Compensation" is intended to show the cash rate of pay of the employee. For employees on

monthly basis to whom furlough leave applies, under "Total units employed" indicate "one month" even though the employee may have been on furlough leave for part of the month.

Where the appointment of an employee granted him an allowance of quarters as a part of his compensation, that fact should be indicated as shown below:

<u>CLASS</u>	<u>VALUE</u>	<u>TOTAL UNITS</u>
Quarters	\$5 mo.	1

The column headed "GROSS AMOUNT EARNED" will include the sum of all cash pay due the employee and all allowances in kind for the period covered. No employees paid on pay vouchers prepared in the field are subject to retirement deductions. The gross amount earned should therefore be entered under the heading, "Not subject to Retirement Deductions"; and the column for retirement deductions should be left blank.

The value of quarters furnished as allowance to an employee under appointment should be deducted in the column headed "Quarters or rent."

The column headed "Net Amount Paid" is self-explanatory.

The next column, headed "Notations of Payments by Check, etc.", must be left blank.

After all the names of employees holding unlimited appointments have been entered on the roll, one line should be left blank all the way across the voucher. Following this blank line the names of employees not under appointment, and employees appointed for a limited period should be entered in alphabetical order. For such employees the "COMPENSATION" (actual cash rate of pay) should be shown as indicated below:

<u>Rate of Compensation</u>	<u>Unit of employment</u>	<u>Total units employed</u>
\$3.50	day	10
60.00	mo.	25 da.
75.00	mo.	31 da.
0.35	hr.	65

Where an allowance of subsistence or meals is made as a condition of employment, the class, value per unit, and total units will be shown in the column headed "ALLOWANCE", as shown below:

<u>Class</u>	<u>Value</u> per day	<u>Total units</u>
Subsistence	\$0.75	13

In determining whether or not an employee is subject to Compensation Deductions, the value of subsistence or other allowances furnished the employee will be included in the gross total rate of compensation. For instance, if an employee's cash rate of pay is \$3.00 per day, and in addition the employee is allowed subsistence which has an estimated value of \$0.75 per

day, the gross daily rate of compensation would equal \$3.75 per day, and would be subject to a deduction of 8 1/3% of the gross amount earned including allowances.

For per hour rates of pay, one-eighth (1/8) of the value of subsistence allowance per day will be added to the cash rate of pay to determine when compensation deductions are applicable. If the per hour cash rate of pay plus one-eighth of the daily subsistence allowance produces a total gross rate of compensation in excess of \$1000.00 when reduced to an equivalent per annum basis, compensation deductions will be made in accordance with the instructions given above.

The deductions shown in the column "Subsistence or meals" will be for only the determined reasonable value of meals or subsistence furnished.

The caption "COMPENSATION: 8-1/3%" should be typed in the blank space following furlough deductions, and in the same column, above the line on which the name of the first employee not subject to furlough appears.

For all temporary employees the actual days OFF DUTY must be shown in the "Remarks" column; or if it is more convenient the days and/or hours ON DUTY may be shown instead. All dates should be inclusive.

The totals of the columns for "GROSS AMOUNT EARNED", "QUARTERS", "SUBSISTENCE", "FURLOUGH, and/or COMPENSATION: 8-1/3%", and "NET AMOUNT PAID" will be entered at the foot of the page in the respective columns.

The total of the deductions for quarters and/or subsistence or meals will be subtracted from the "GROSS AMOUNT EARNED" total on the reverse side of the voucher. The remainder from this subtraction is the amount that will be charged to the allotment under Letter of Authorization. This amount should be carried forward to the face of the voucher and entered in the space:

"For services of officers and employees, etc." - - - - - \$1379.50

"Differences" - - - - - Less Furlough & Compensation Deductions: 127.75

The space opposite "Account Verified; correct for ----" should be left blank to be filled in by the Bureau Office of Accounts.

The left margin of the space provided for "Appropriation Summary" on the face of the voucher should be used for Letter of Authority number and project symbol chargeable with the amount shown in "Gross Amount Earned" as carried forward to the face of the voucher. Where more than one project is involved, amount chargeable to each must be shown.

Instructions with regard to keeping leave records during the fiscal year 1933

These instructions supersede any prior instructions that may conflict with them.

The term "furlough leave" is applied to leave from which deduction is made from an employee's salary at the rate of 1 1/4 day's pay for each working

day of absence and which is impounded" in the treasury under provisions of the Economy Act. The term "leave without pay", is applied to leave for which deduction is made from employee's salary for absence from duty without pay for any reason other than "furlough leave." Deduction for "leave without pay" is made in accordance with regular Department regulations for such absence (counting Sundays and Holidays).

The change from the furlough plan to a straight 8-1/3% reduction in salary without leave privilege which is now being applied to all temporary employees, as set forth above, will obviate the necessity for keeping furlough leave records for these employees. In view of this change, instructions contained in Bi-1218, of July 25, 1932 (two paragraphs on page five regarding furlough leave for these employees) are revoked.

The requirement that applications be submitted to this office for sick leave, military, or leave without pay taken by any employee under appointment by the Secretary is not in any way affected by the Economy Act, and field offices will continue to send in such applications as heretofore. For instance, when hunters under appointment are placed on leave without pay for the purpose of paying them for cooperative funds or for any other reason (except furlough) leave slips must be submitted to this office and a statement made on the slip, or in a memorandum attached to it, of the reason for the recommendation.

This office requires leave slips for furlough leave taken by all employees whose names appear on the pay rolls made up in the Washington office and these should be sent in promptly and sufficiently in advance of the time for which furlough leave is requested so that the information will be at hand when pay rolls are being prepared. (See Bi-1218, dated July 25, 1932, top of page 3.) The keeping of furlough leave records for these employees by field leaders is not required, since the records will be maintained in the Washington office. However, there is no objection to a field office keeping records also if it desires to do so.

The only leave slips not required by this office are those for furlough leave taken by employees whose names appear on the pay rolls made up in the field. No records of furlough leave will be kept in this office for these employees. Furlough leave slips must be made out by these employees, however, (that is, those coming within the furlough group), for all periods of furlough leave taken and the slips submitted to the field leader. Records of furlough leave will be maintained by the field office on Dept. Form 30, and there will be furnished to the Washington office with each pay roll a statement on Form Bi-1229 (supply attached) for all furlough leave taken by employees for whom the field pay roll is made up. If an employee has not taken any furlough leave during the month for which the pay roll is furnished his name need not be included on the statement for that month.

In keeping furlough leave records the heading on Dept. Form 50 should be changed to read "Record of furlough leave" instead of "Record of annual leave." Furlough leave records can be maintained on the current form for only half of the fiscal year 1933. Toward the close of the calendar year supplies of Dept. Form 50 for the calendar year 1933 should be requisitioned,

and the amount of furlough leave taken during the first half of the fiscal year transferred as a total to the new form. Sick leave, military leave, and leave without pay will be granted as formerly on the basis of the calendar year.

When applications are made for furlough leave the "Application for leave" should be changed to read "Application for furlough leave," and "furlough" should also replace "annual," "sick," "leave without pay."

W. C. Henderson

Acting Chief.